



Ohio Revised Code

Section 4301.52 Seizure of wine, mixed beverage, or beer upon which tax has not been paid.

Effective: March 20, 1990

Legislation: Senate Bill 188 - 118th General Assembly

Whenever the tax commissioner or any of his deputies or employees authorized by him for such purpose discover any wine, mixed beverage, or beer, subject to tax under this chapter or Chapter 4303. or 4305. of the Revised Code, and upon which the tax has not been paid, the commissioner or such deputy or employee may forthwith seize such wine, mixed beverage, or beer, which is thereby forfeited to the state. The commissioner may within a reasonable time thereafter by a notice posted upon the premises where such seizure is made, or by publication in some newspaper having circulation in the county wherein such seizure is made, at least five days before the date of sale, sell such forfeited wine, mixed beverage, or beer, and from the proceeds of such sale shall collect the tax due together with a forfeiture of fifty per cent thereof and the costs incurred in such proceedings and pay the balance to the person in whose possession such forfeited wine, mixed beverage, or beer was found, provided that such seizure and sale shall not relieve any person from fine or imprisonment provided for violation of this chapter and Chapters 4303. and 4305. of the Revised Code. Such sale shall be made in the county where most convenient and economical. All moneys collected under this section shall be paid into the state treasury to the credit of the general revenue fund.
